

# UNITED STATES DISTRICT COURT

for the

District of South Carolina

United States of America,

*Plaintiff*

v.

Justin Eric Bentley; Bruce Craig Holt; Jennifer Holt;  
Marty Holt; Michael D Smith, Jr., as personal  
representative of the estate of Donna Fay Smith; Jo

Ann Whitfield,

*Defendants*

Civil Action No. 6:17-cv-02278-DCC

## AMENDED JUDGMENT IN A CIVIL ACTION

The court has ordered that (*check one*):

☒ other: the motion for entry of consent judgment is granted as to defendants Justin Eric Bentley, Bruce Craig Holt, Jennifer Holt, Marty Holt, and Jo Ann Whitfield for their liability pursuant to 26 U.S.C. § 6324(b) as donees for the unpaid 2008 federal gift tax of Nellie Holt in the amount of \$350,000 each as of March 14, 2019.

☒ the plaintiff United States of America recover from the defendant, Michael D. Smith, as personal representative of the estate of Donna Fay Smith, in the amount of Three Hundred and Fifty Thousand dollars, and 00/100 (\$350,000.00), plus post judgement interest at the rate of 2.53%.

This action was (*check one*):

☐ tried by a jury, the Honorable \_\_\_\_\_ presiding, and the jury has rendered a verdict.

☐ tried by the Honorable \_\_\_\_\_ presiding, without a jury and the above decision was reached.

☒ decided by the Honorable Donald C. Coggins.

Date: March 18, 2019

ROBIN L. BLUME, CLERK OF COURT

s/Ashley Buckingham

*Signature of Clerk or Deputy Clerk*